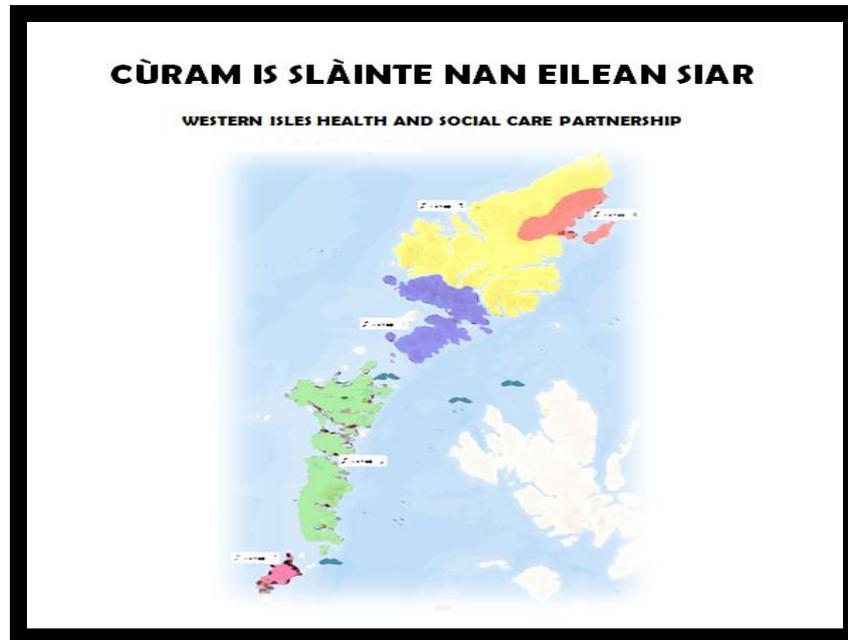


Integration Joint Board



Co-bhòrd an Amalachaidh

Internal Audit Follow Up Report

I J B Strategic Planning

Final Report – 2016/17- IJB 3

13th January 2017

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

CONTENTS

	Page
SECTION 1 - EXECUTIVE SUMMARY	1 – 3
SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS	4 – 7
APPENDIX RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT	8

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

SECTION 1 – EXECUTIVE SUMMARY

Introduction

1.01 This follow up report has been prepared for the Integration Joint Board’s Audit Committee. The original report advised of a number of recommendations made in the ‘IJB Strategic Plan’ report which was issued on 02nd September 2016. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2016/17.

Internal audit objective

1.02 Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.

1.03 In accordance with the remit detailed in the operational annual internal audit plan for 2016/17, our internal audit work was designed to obtain assurance that the original recommendations have been implemented. We obtained this assurance through internal audit testing and undertaking discussions with key personnel.

1.04 The main recommendation in the original report was:

- Service development and succession planning requires to be taken forward in order to mitigate the risks associated with an ageing workforce and maintaining future access to highly trained professionals such as G.Ps;
- An Operational Plan be developed, aligned to the 25 key deliverables identified across the 12 priority areas identified within the Strategic Plan;
- The locality planning groups develop their annual locality plans setting out how services are to be delivered in the medium to long term;
- To promote integration, the locality planning groups establish strong links between the planning undertaken locally and at a strategic level through the Strategic Planning Group and the IJB;
- Consideration be given to locality planning groups assessing effectiveness of the IJB in meeting the needs of the local communities;
- The IJB work in partnership with other organisations within the Western Isles through the Outer Hebrides Community Planning Partnership;
- Key Strategies such as the Financial Strategy and Workforce Strategy be linked to the Strategic Plan; and
- GPs participate in the planning of services with particular regard to locality planning.

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

SECTION 1 – EXECUTIVE SUMMARY (CONTINUED)

Detailed findings

1.05 The current status of progress against the original recommendations can be summarised as follows:-

Key to status



Fully implemented;



Partly implemented, although further work is required to meet the objective of the recommendation; or



Insufficient progress to date.

Recommendation	Action to Date	Status
An Operational Plan be developed aligned to the 25 key deliverables identified across the 12 key areas identified within the Strategic Plan.	Partly implemented	
The locality planning groups be developed to support more localised planning and delivery of services.	Partly implemented	
To promote integration the locality planning groups establish strong links between the planning undertaken locally and at a strategic level through the Strategic Planning Group and the IJB.	Fully implemented	
Consideration be given to locality planning groups assessing effectiveness of the IJB in meeting the needs of the local communities.	Fully implemented	
The IJB work in partnership with other organisations within the Western Isles through the Outer Hebrides Community Planning Partnership	Fully implemented	

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

SECTION 1 – EXECUTIVE SUMMARY (CONTINUED)

Recommendation	Action to Date	Status
Key Strategies such as the Financial Strategy and Workforce Strategy be linked to the Strategic Plan.	Fully implemented	
GPs participate in the planning of services with particular regard to locality planning.	Fully implemented	
Service development and succession planning requires to be taken forward in order to mitigate the risks associated with an aging workforce and maintaining future access to highly trained professionals such as G.Ps.	Fully implemented	

Concluding remarks

- 1.06 From our follow up testing, we note that out of the 8 follow up recommendations made in the original follow up report 6 appear to have been fully implemented.
- 1.07 For Comhairle nan Eilean Siar Internal Audit Services.

Chief Internal Auditor for the Integration Joint Board
Comhairle nan Eilean Siar
Sandwick Road
Stornoway
Isle of Lewis
HS1 2BW

13th January 2017

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING
SECTION 2 – DETAILED FINDINGS**

2.1

Action recommended	Action by	Progress to Date	Action outstanding
An Operational Plan be developed, aligned to the 25 key deliverables identified across the 12 key areas identified within the Strategic Plan.	Ron Culley December 2016	Rather than develop a single operational plan, each deliverable is being individually operationalised, with corresponding updates to the IJB and Audit Committee. For example, an Intermediate Care Operational Plan is in development. In order to direct resources effectively, not all 25 deliverables will be implemented at the same time. The IJB has chosen to prioritise three major reforms: mental health redesign; care home redesign in Lewis; and intermediate care. Progress is recorded with the ‘strategic plan’ update paper which is refreshed for each meeting of the IJB.	Work ongoing to implement key deliverables on a phased basis.

2.2

Action recommended	Action by	Progress to Date	Action outstanding
The locality planning groups be developed to support more localised planning and delivery of services.	Ron Culley March 2017	Locality Planning has been well-supported, although there are residual issues around secretarial support. Locality Plans are in development across all five LPGs, with a target completion timeline of Summer 2017.	Secretarial support for Stornoway and Broadbay LPG

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

SECTION 2 – DETAILED FINDINGS

2.3

Action recommended	Action by	Progress to Date	Action outstanding
To promote integration, the locality planning groups establish strong links between the planning undertaken locally and at a strategic level through the Strategic Planning Group and the IJB.	Ron Culley September 2016	The Chairs of each LPG now attend and contribute to the Strategic Planning Group. All Locality plans are now in development, and will correspond to the priorities of the IJB strategic plan. However, there will also be scope for localities to define their own priorities.	None.

2.4

Action recommended	Action by	Progress to Date	Action outstanding
Consideration be given to locality planning groups assessing effectiveness of the IJB in meeting the needs of the local communities.	Ron Culley March 2017	Survey work has recently been undertaken and the results acted upon. The full details and final report will be taken back to each LPG for discussion. The IJB received the read-out from the survey in Dec 2016. The survey will be repeated next year, to ensure progress against the baseline can be measured.	None.

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING
SECTION 2 – DETAILED FINDINGS (CONTINUED)**

2.5

Action recommended	Action by	Progress to Date	Action outstanding
The IJB work in partnership with other organisations within the Western Isles through the Outer Hebrides Community Planning Partnership	Ron Culley March 2017	The Chief Officer attends all CPP meetings to ensure the IJB contributes to community planning agenda. This has included tie-in on the CPP's own locality planning agenda.	More detailed work will be taken forward on the links between the locality planning agendas of the IJB and CPP.

2.6

Action recommended	Action by	Progress to Date	Action outstanding
Key Strategies such as the Financial Strategy and Workforce Strategy be linked to the Strategic Plan.	Ron Culley December 2016	A budget strategy is being prepared for 2017-19, which draws together financial planning, strategic aims and workforce redesign	None.

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

SECTION 2 – DETAILED FINDINGS (CONTINUED)

2.7

Action recommended	Action by	Progress to Date	Action outstanding
GPs participate in the planning of services with particular regard to locality planning.	Ron Culley September 2016	Locality planning meetings have consistently attracted GP representation. For some LPGs, it has been practice managers rather than GPs who have attended; but this is an appropriate show of commitment for the practices in question.	None.

2.8

Action recommended	Action by	Progress to Date	Action outstanding
Service development and succession planning requires to be taken forward in order to mitigate the risks associated with an ageing workforce and maintaining future access to highly trained professionals such as G.Ps.	Ron Culley December 2016	The IJB workforce strategy has been augmented with an implementation plan, which includes work on succession planning.	None.

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PLANNING**

**APPENDIX: RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND
INTERNAL AUDIT**

Internal controls

It is the responsibility of 'Parent Bodies' management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate significant financial systems and associated internal controls and to report to the Audit Committee on the appropriateness of such systems and controls. In practice, we cannot examine every financial activity and accounting procedure and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all the weaknesses that exist in that regard.

Fraud and corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with the 'Parent Bodies' management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our audit so that we have a reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds as may exist.